

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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Gangtok

Monday 04th December, 2023

No. 496

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 50/2023-GST/SIKKIM

Date: 29th September, 2023

NOTIFICATION

In exercise of the powers conferred by section 148 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter in this notification referred to as the said Act), the State Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of Sikkim in the Finance Department No. 66/2017-State Tax, dated the 15th November, 2017, namely: —

In the said notification, with effect from the 1st October, 2023, after the words and figures "composition levy under section 10 of the said Act", the words and figures "other than the registered person making supply of specified actionable claims as defined in clause (102A) of section 2 of the said Act," shall be inserted.

[F. No. GOS/2009-2010/16-1C (9) VOL-III]

**Manoj Rai
Commissioner
Commercial Taxes Division
Finance Department**

